Fill this field with the code "SELF" to direct member contributions to the Self-Directed Investment Program.

**Note**: If a non-transferring Plan 3 member fails to select an investment program within 90 days of eligibility, your system must report "WSIB."

## **Rate Option**

There are currently six rate options: A, B, C, D, E or F. Fill this field with the applicable value, to indicate the rate option the Plan 3 member has selected.

**Note**: If a non-transferring member fails to select a rate option within 90 days of eligibility, your system must report A.

• Option B and C—coordinating rate changes with birth dates
For members choosing options B and C, rates must increase following
the 35<sup>th</sup> and 45<sup>th</sup> birthdays. If a rate change is necessary following a
member birthday, you will begin using the new rate on the first of the
following month.

<u>Example:</u> if a member who has chosen option B turns 35 on January 15, you will deduct 6 percent contributions for all reportable compensation beginning on February 1.

### Plan Choice/Transfer Date

Fill this field with the date the member chooses, either Plan 2 or Plan 3, per the Member Information Form (section 2) completed by the member, or the 90<sup>th</sup> day for members who are defaulted into Plan 3.

### **Plan Choice**

Fill this field with the 2-character code that describes the member's choice

- 2C—New PERS Plan 2 member chooses Plan 2
- 3C—New PERS Plan 2 member chooses Plan 3
- 3D—New PERS Plan 2 member is defaulted into Plan 3
- 3X—Plan 2 member transfers into Plan 3

## Tax/Non-taxed Status (For Plan 3 Members)

Fill this field with a "T" to indicate that member contributions are taxed. Leave the field blank if the member contributions are deferred from federal income tax.

## **Earnings Information**

The Earnings Information section is used to provide details about a member's service, compensation and contributions. This section contains the following fields.

# **Earning Period**

Compensation must be reported by the calendar month and year in which it is earned. Only one earning period can be entered on each line. If more than one earning period is reported for an employee, use additional lines on the report for each earning period.

The earning period must be four characters, formatted MMYY. For example, an August 1999 earning period is entered: 08/99.

#### Status

This one-letter code identifies the status of the compensation, contributions and/or the service being reported. Only one status code can be entered on a line. If more than one status code must be reported for an employee, use additional lines on the report for each code.

The status code entered must be valid for the system and plan in which the employee is being reported. (See Chapter 7, "Status Codes," for a description of the valid status codes.)

## **Compensation**

In general, the salaries or wages earned by an employee for personal services during a calendar month, payroll period or fiscal year are reported as compensation. Each retirement system and plan has different requirements for reporting compensation. See Chapter 4, "Reportable Compensation," or contact the appropriate retirement services unit at DRS if you have questions about whether an employee's compensation is reportable for retirement.

#### **Member Contributions**

Member contributions are due on all compensation reported for each earning period. Refer to Chapter 6 for information about calculating and reporting member contributions and for tables showing the applicable member contribution rates.

## **Employer Contributions**

Employer contributions are due on all compensation reported for each earning period. Refer to Chapter 6 for information about calculating and reporting employer contributions and for tables showing the applicable employer contribution rates.

### Hours/Days

The number of hours or days for which an employee receives compensation is referred to as the employee's service. Service must be reported in days for TRS Plan 1 members and in hours for members of all other systems and plans. Report service to the nearest tenth of an hour or day. For example, you could report a PERS 1 member as working

160.0 hours or a TRS 1 member as working 20.0 days during a given earning period.

**Note:** *TRS 1 members*—If a full-time teacher works additional hours over and above the regular hours scheduled on a given day, do not report the additional time worked that day. If a full-time teacher works additional days during the school year, you should report the additional days.

# **Begin Date**

This field is used to enter the date a member begins employment that is eligible for retirement system coverage. The begin date must be six characters, formatted MMDDYY. For example, a begin date of June 11, 1999, is entered: 06/11/99.

The first time you report an eligible employee, enter a valid begin date, gender code, and birth date on the report. The month and year of the earning period on the reporting line must match the month and year of the begin date you enter. If the employee needs to complete an Enrollment Form, make sure the begin date you enter on the report matches the date you enter on the form.

**Note:** *LEOFF members*—This field is used with status code E to indicate the date a LEOFF Plan 1 member begins an authorized disability leave of more than three days. The field is used with status code B to indicate the date a LEOFF Plan 1 or Plan 2 member begins leave without pay of more than three days. (See Chapter 7, "Transmittal Codes," for details about reporting with status codes E and B.)

#### **End Date**

This field is used to enter the date a member ends employment that is eligible for retirement system coverage. The end date must be six characters in length, formatted MMDDYY. For example, an end date of July 31, 1998, is entered: 07/31/98.

When separating an employee from the report, enter a valid end date and status code S. Make sure the month and year of the earning period on the reporting line matches the month and year of the end date entered.

**Note:** *LEOFF members*—This field is used with status code E to indicate the date a LEOFF Plan 1 member ends an authorized disability leave of more than three days. The field is used with status code B to indicate the date a LEOFF Plan 1 or Plan 2 member ends leave without pay of more than three days. (See Chapter 7, "Transmittal Codes," for details about reporting with status codes E and B.)Page, Plan, and System Totals The Page, Plan and System Totals section is used to indicate the total compensation, contributions and service being reported. This section contains the following fields.

# **Page Totals**

These fields are used to enter the total amounts of compensation, member contributions, employer contributions, and hours/days reported on a given page of the report.

#### **Plan Totals**

These fields are used to enter the total amounts of compensation, member contributions, employer contributions, and hours/days reported for a given retirement system plan. If multiple pages are used to report members of a retirement plan, enter the plan totals on the last page used to report members of that plan.

## **System Totals**

These fields are used to enter the total amounts of compensation, member contributions, employer contributions, and hours/days reported for a given retirement system. If multiple pages are used to report members of a retirement system, enter the system totals on the last page used to report members of that system.

# **Procedures for Manual (Paper) Reporting**

The following pages describe some common procedures for transmittal reporting using the "Member Earnings Transmittal Report—MRL." For additional details about these procedures or for information about procedures not covered on these pages, please contact ESS.

### **General Procedures**

When working with this report:

- Check to see if the information you last reported for an employee is still correct. If it is, you do not need to change it for the current month.
- Make changes or enter new information, using red ink. Red ink is easier for ESS personnel to see and helps ensure that changes are entered correctly when your transmittal report is processed.
- Change data in the Member Information section by crossing out the incorrect information. Using red ink, write the correct information next to the information you are changing.
- Change data in the Earnings Information section by crossing out the incorrect information and using the open line below it to enter the correction.

- Use the open lines to enter additional records for a current employee or enter information at the end of the report for a new employee.
- Adjust the page and plan totals as necessary; after you have made your changes adjust the system total.
- Review the contact information in the header. If your contact name or telephone number has changed, inform DRS. Use the address change area of the banner page to notify DRS of changes in your transmittal report address.
- Make a copy of the transmittal report for your records and send the complete form to ESS by the 15<sup>th</sup> of each month.

# Adding an Employee to the Report

When you hire a new employee who is eligible for retirement system coverage or when an existing employee becomes eligible for retirement coverage, you must begin reporting the employee to DRS.

# Before adding an employee

- Verify the employee's plan assignment. The correct plan assignment
  is critical to ensure accurate transmittal reporting. Contact the
  appropriate retirement services unit (PERS, LEOFF) at DRS for
  assistance with verifying plan assignments.
- Determine if the employee needs to complete an Enrollment Form. If necessary, have the employee complete the appropriate sections then complete the employer information and send the form to DRS. (See Chapter 12 for an example of the Enrollment Form.)
- Determine the correct earning month for reporting the employee. If an employee first earned compensation in March, you would begin reporting the employee with a March earning period and begin date. The employee could be added to either the March or April report depending upon your payroll cycle. (See the section called "Transmittal Reporting to DRS" in this chapter for information about payroll cycles.)

# Reporting a new employee:

On a blank line of the report,	provide information	about the employee in
each of the following	fields:	

mber
moci

—Gender

# Chapter 8: Transmittal Reporting

- —Birth
- —Туре
- —Address
- —City
- —State
- —Zip Code
- —Investment Program
- —Rate Option
- —Tax Status
- —Choice/Transfer Date
- —Plan Choice
- —Earning Period
- —Status
- —Compensation
- —Member Contributions
- —Employer Contributions
- —Hours/Days
- —Begin Date

To avoid an error, verify that you have entered a gender code, birth date, and begin date for the employee, and the reported begin date falls within the month and year of the reported earning period.

#### Washington State Department of Retirement Systems

Member Earnings Transmittal Report-MRL

	Plan	Rpt Per/Type/V	er/Expt Empl	oyer Nan	ne				Prep	ared by						Tele	phone		F	age
Р	1	01/2001 R	01/01 Exar	nple, C	ity o	of			Dav	vn Riley						(360	) 123-	4567		1
tion				E	Earn	ings l	nforma	tion												
							Status	Comper	nsation					Hour/ Days		Begi	n Date		End Da	te
39 Nan	ne: Doe,	Jane		(	01	02	Α	4953	00	297	18	231	31	170	0	12	15	01		
Birth:	12/12/40	Type: 03	Name Chg: Y or	N																
			Add Chg: Y or	N							-							:	1	
	State:		Zip:																	
am		Rate Option:	Tax Status:																	
Date:		Plan Choice:																		
8	tion 39 Nam Birth:	tion  39 Name: Doe, Birth: 12/12/40  State:	tion  39 Name: Doe, Jane  Birth: 12/12/40 Type: 03  State:  am Rate Option:	39 Name: Doe, Jane	### Rate Option: Tax Status:	### Earl ####################################	Earning   Earning   Earning   Period	Earning   Earning   Earning   Period   Status	Earnings Information   Earning   Status   Comper	Earning   Information     Earning   Information     Earning   Period   Status   Compensation	Earning   Information     Earning   Information     Earning   Status   Compensation   Contribution     Status   Compensation   Contribution   Status   Compensation   Contribution   Status   Compensation   Contribution   Status   Compensation   Contribution   Contribution   Status   Compensation   Contribution   Contri	Earning   Earning   Earning   Earning   Earning   Earning   Status   Compensation   Contributions	Earning   Information     Earning   Information     Earning   Status   Compensation   Member   Contributions   Contributions	Earning   Contributions   Contributions	Earning   Days   Earning   Earning   Earning   Earning   Days   Earning   Earning	Earning   Farning   Status   Compensation   Member   Contributions   Contrib	Earning   Earning   Earning   Status   Compensation   Contributions   Employer (DB)   Hour/ Days   Beging   B	Earning   Earning   Earning   Status   Compensation   Member   Employer (DB)   Hour/ Days   Begin Date	Earning   Farning   Status   Compensation   Contributions   Contributions   Employer (DB)   Hour/ Days   Begin Date	Earning   Earning   Status   Compensation   Member   Employer (DB)   Hour/ Days   Begin Date   End Days   Birth: 12/12/40   Type: 03   Name Chg: Yor N   Add Chg: Yor N   State:   Zip:   Zip

Figure 8-27

Make adjustments necessary to the page, plan, and system totals.

# **Changing Member Information**

Most information in the Member Information section will remain the same each month. If it changes; e.g., the address, you will need to correct it. If an employee changes names, he or she will need to complete a Name/Address Change Form and send it to DRS. When the change has been made, it will be reflected on the next report you receive.

# **Changing Earnings Information**

Information in the Earnings Information section will often change each month. To change the preprinted information, use the blank area beneath each field.

# Changing compensation and contributions:

Cross out the amounts shown in the Compensation, Member contributions, and Employer Contributions fields.

Enter the correct amounts in the blank area provided beneath each field.

Member Earnings Transmittal Report-MRL

Rpt Grp	Syst/F	lan	Rpt Per/Typ	e/Ver/Expt	Employer	Name				Prep	ared by						Telep	hone			Page	
1234	Р	1	01/2001	R 01/01	Example	, City	of			Dav	vn Riley						(360	) 123-4	4567		1	
Member Inform	ation					Ear	nings l	nforma	tion													
							rning riod	Status	Comper	nsation	Memb Contribu		Employ Contrib		Hour/ Days		Begir	n Date		End Da	ite	
SSN: 123 45 6	789 Nam	e: Doe	, Jane			01	02	Α	4953	00	297	18	87	66	170	0	1			i	i	
Gender: F	Birth:	12/12/4	0 Type:	03 Name	Chg: Y or N		į		4600	00	276	00	81	42		:	i			i	- 1	
Address:				Add C	hg: Y or N		:			:		:				į	ļ			į	į	
City		State:		Zip:			!									!				-		
Investment Prog	gram		Rate Option	: Tax Si	tatus:																	
Choice/Transfer	r Date:	•	Plan Choice	:	•										•							

Figure 8-28

Make any adjustments necessary to the page, plan, and system totals.

# Adjusting Page, Plan and System Totals

If you change an employee's reported compensation, contributions, or hours/days of service, you must adjust the page, plan and system totals. Page totals must be entered on each page of the report. Plan totals must be entered on the last page of information for a given retirement plan. System totals must be entered on the last page of information for a given retirement system.

# Changing page, plan and system totals

On each page of the transmittal report, add together the amounts reported in the Compensation, Member Contributions, Employer Contributions, and Hours/Days columns. Cross out the page total shown for each column and enter the corrected amount.

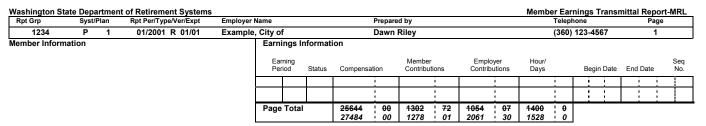


Figure 8-29

On the last page of information reported for each plan, add together the separate page totals reported, cross out the plan total shown for each column, and enter the corrected amount.

Rpt Grp	Svst/l		t of Retirement Systems Rpt Per/Type/Ver/Expt	Employer	Name				Prepare	d by			1110	mber Earr	Teleph		Jttu.		age
1234	P	1	01/2001 R 01/01	Example		f			Dawn						(360)		567	-	1
lember Inform	ation			-	Earni	ngs In	format	ion											
					Ear Per		Status	Compensa	tion	Membe Contrib		Employ Contrib		Hour/ Days		Begi	in Date	End	Date
																			$\supset$
									į				į				į	l i	į
					Page	Total		25644	00	<del>1302</del>	<del>72</del>	1054	<del>07</del>	1400	Ð				
								27484	00	1278	01	2061	30	1528	0				
					Plan	Total		61200	00	2605	00	9000	14	<del>2016</del>	Đ				
								54968	. 00	2556	01	4122	60	3056	. 0				

On the last page of the transmittal report, add together the separate plan totals reported, cross out the system total shown for each column, and enter the corrected amount.

pt Grp	Syst/P	Plan	Rpt Per/Type/Ver/Expt	Employ	yer Name			Pre	pared by					Tele	phone		P	age
1234	Р	1	01/2001 R 01/01	Exam	ple, City of			Da	wn Riley					(360	0) 123-	4567		1
lember Info	rmation				Earnings I	nforma	ation											
					Earning Period	Status	s Compen	sation	Memb Contril	oer butions	Employ Contrib		Hour/ Days		Begii	n Date	End	Date
					1		#										T	
										:		!		!			1 :	
					Page Total		25644	00	<del>1302</del>	<del>72</del>	1054	07	1400	. 0				
					_		27484	00	1278	01	2061	30	1528	0				
					Plan Total		61200	00	2605	00	9000	14	2016	Ð				
							54968	00	2556	01	4122	60	3056	0	ĺ			
					System To	tal	70992	00	9000	16	<del>5862</del>	21	4224	0				
							82452	00	3834	02	6183	90	4584	. 0	1			

Figure 8-31

# Separating an Employee

When an employee is no longer eligible for membership in a retirement system, you need to stop reporting him or her to DRS. You can use the transmittal report to separate the employee; if you don't want to wait until the transmittal report is due, you can submit a correction report at any time during the month.

## Separating an employee on the transmittal report:

In the Status field, enter status code S.

In the Compensation, Member Contributions, Employer Contributions, and Hours/Days fields, cross out any incorrect amounts and enter the necessary corrections.

In the End Date field, enter the employee's last date of eligible employment. (Make sure the month and year of the end date you enter falls within the month and year of the reported earning period for this line.)

#### Member Earnings Transmittal Report-MRL

Rpt Grp	Syst/PI	an	Rpt Per/Type/\	er/Expt	Employer I	Name				Pre	pared by						Tele	phone		F	Page
1234	Р	1	01/2001 R	01/01	Example	, City	of			Dav	wn Riley	,					(36	0) 123-	4567		1
Member Inforn	nation					Ear	nings l	nforma	ation												
							rning riod	Status	Compe	nsation	Memb Contrib		Employ Contrib		Hour/ Days		Beg	in Date		End Da	te
SSN: 123 45 6	789 Name	: Doe	e, Jane			01	02	Α	4953	00	297	<del>18</del>	87	66	170	0	12	15	01		
Gender: F	Birth: 1	2/12/4	40 Type: 03	Name C	hg: Y or N		!		4600	00	276	00	81	42							1
Address:				Add Ch	g: YorN																
City	S	tate:		Zip:			-			:		-		;		-		:	:		
Investment Pro	gram		Rate Option:	Tax Sta	tus:		:			1		:		:		-		:	:		
Choice/Transfe	r Date:		Plan Choice:				-			-		-		:		-		!			

Figure 8-32

**Note:** Use additional lines to report any leave cashouts for eligible PERS Plan 1 employees. (See Chapter 7, "Transmittal Codes," for details about reporting leave cashouts.)

Make any adjustments necessary to the page, plan, and system totals.

# **Member Earnings Transmittal Report-MRL**

Rpt Group	Sys/Plan	Rpt Per	Туре	Ver/Expt	Employer Na	ime			Р	repared By					lephoi mber			Page
2341	P 2	09/2001	R	02/02	Modernity, C	ity of			G	arvey, Mickey				(20	06) 84	11-87	59	1
Member	Information				Earnings	Informa	ition											
					Earning Period	Status	Compensat	tion	Mem Conti	ber ributions	Employ (DB)	/er	Houi Day	-	Begi Date		End	Date
SSN:569 Gender: Address			Гуре: 03		09 2001	A	3182	00	147	96	238	65	176	0				
City:	Auburn	State:WA		Zip:98373														
	ent Program: ransfer Date	Rate Option: Plan Choice:	Tax S	Status:	_													
Gender:F			-уре:		09 2001	А	1991	00	92	58	149	32	176	0				
Address City:	1081 44 <sup>th</sup> S Tacoma	T E State:WA		Zip:98406											$\perp$	$\perp$	_	
	ent Program: ransfer Date	Rate Option: : Plan Choice:	Tax	Status:														
Gender:		Name:Satori, Diane Birth: 01 15 1952	уре:		09 2001	А	2985	00	138	80	223	87	176	0				
Address City:	PO BOX 13	807/ State: WA		Zip: 98406														
Investme	ent Program:	Rate Option:	Tax	Status:													1	
Instructio					Page T	otal	8158	00	379	34	611	84					form	
1. Verify	information in	n shaded areas. v changes, cross out preprir	ited data		Plan To	otal	8158	00	379	34	611	84			Reti Emp Serv	ireme ploye vices	ent Sy er Sup	ystems oport
and ente	r changes in				System Total	1	815	00	378	34	611	84			Olyr		48380 , WA 380	

# Member Earnings Transmittal Report-MRL

Rpt Grou <sub> </sub> Sys/Plan Rpt Per Type Ver/Expt E	mployer Nan	ne			Р	repared By				Tel	ephon	e Nur	nber	Page
2341 P 2 09/2001 R 02/02 M	lodernity, Cit	y of			G	arvey, Mickey				(2	206) 8	41-87	59	1
Member Information	Earnings	Informatio	n											
	Earning Period	Status	Compens	sation	Mem Cont	ber ributions	Employ (DB)	er	Hou Day	-	Begi Date		End	d Date
SSN:569 40 0062 Name:Paul, Becky	09 2001	Α	3182	00	28	00	56	<del>32</del>	176	0				
Gender: F Birth: 09/19/1944 Type: 03	00 200 1	,,	0102			00		02		Ů		╧		
Address: 7700 100 <sup>th</sup> ST E			3245	00	25	56	57	44						
City: Auburn State:WA Zip:98373-1234			0240	00	20	30	57	77						
Investment Program: Rate Option: Tax Status:														
Choice/Transfer Date: Plan Choice:														
SSN: 534 60 Name:Pater, Jeri M.	09 2001	Α	1991	00	17	52	35	24	176	0				
Gender:F Birth:11 10 1954 Type: 03	09 200 1	A	1991	00	''	52	35	24	176	U				
Address: 1081 44 <sup>th</sup> ST E														
City: Tacoma State:WA Zip:98406														
Investment Program: Rate Option: Tax Status:														
Choice/Transfer Date: Plan Choice:														
SSN:534 86 775 Name:Satori, Diane	09 2001	Α	<del>2985</del>	00	26	26	52	83	176	0				
Gender: F Birth: Type:	09 2001	_ ^	2000	00	20	20	<del>02</del>	90	170	U				
Address: PO BOX 1307			3100	00	27	28	54	87						
City: Auburn State: Zip: 98406			3100	00	21	20	54	07						
Investment Program: Rate Option: Tax Status:														
Choice/Transfer Date: Plan Choice:														
	Dog T	401	8158	00	148	4 <del>2</del>	611	84			Mail	this	orm	to:
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Verify information in shaded areas.	Dian Tai	<b>1</b>	<del>8158</del>	00	148	4 <del>2</del>	611	84						stems
To make necessary changes, cross out preprinted data	Plan To	ıdı	8336	00	73	36	147	55			Serv		Sup	JUIL
and enter changes in blank fields.	0	T-4-1	<del>8158</del>	00	148	4 <del>2</del>	611 84	84				ox 4		98504-
Copy completed report for your records.	System	ıotai	8336	00	73	36	147	55			8380		WA S	700U4-